



# Sweet Home Central School District of Amherst and Tonawanda

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*Donald Feldmann,  
Asst. Superintendent for Finance & Plant Services*

## **Sweet Home Central School District CORRECTIVE ACTION PLAN Management Letter Comments YEAR ENDED JUNE 30, 2024**

November 7, 2024

This Corrective Action Plan is in response to the recommendations made in the external audit report dated October 8, 2024 for the Sweet Home Central School District.

### **Excess fund balance in school lunch fund**

- 1. Fund balance exceeds three months' average expenditures at year end June 30, 2024** – *In accordance with regulations of the New York State Education Department, fund balance in the school lunch fund should not exceed three months' average expenditures, as defined, at any time (updated to six months effective July 1, 2024). As a result of additional funding, the District again exceeded this limit at year end. We are pleased to report District management previously submitted a plan approved by the Child Nutrition Program Administration detailing its plans to use the excess balance. The District will need to revise its plan to account for the increased fund balance at June 30, 2024.*

### **Corrective Actions Taken and Planned:**

The District did submit a spending plan of allowable expenditures to the Child Nutrition Program Office to reduce our excess fund balance in our school lunch fund on November 15, 2023. In conjunction with Food Service Director, Kristi Sajdak, the District has updated its plan and timelines to account for the increased fund balance at June 30, 2024. The detailed plan is listed on the following page.

<b>Fund Balance</b>	<b>Six Months Allowable Expenditure</b>	<b>Excess Funds</b>
\$3,694,000	\$1,310,800	\$2,383,200

<b>Description of Expenditures</b>	<b>Units</b>	<b>Estimated Total Costs</b>	<b>Estimated Completion Date</b>
Dishwasher and hood ventilation systems (Dexter Terrace, Heritage Heights and Willow Ridge)	3	\$140,000	9/1/2025
New Serving Lines for 7 District Schools (High, Middle, Dexter, Glendale, Heritage Heights, Maplemere, Willow Ridge)	7	\$700,000	9/1/2025
New Point of Sale System for 7 District School Buildings & Commissary (High, Middle, Dexter, Glendale, Heritage Heights, Maplemere Willow Ridge)	7	\$100,000	2/1/2025
Graphics and Signage Upgrades to all ten District Food Service locations	10	\$250,000	9/1/2025
High School Cafeteria Walk-in cooler replacement	1	\$150,000	9/1/2025
Mobile Heating Cabinets	10	\$25,000	2/1/2025
Furniture (tables & chairs) upgrades for District (4) elementary buildings & Dexter Terrace (BOCES)	5	\$400,000	9/1/2025
<b>TOTAL</b>		<b>\$1,765,000</b>	
ADD: Future Equipment purchases for 2027 Capital Improvement Project		\$618,200	9/1/2026
<b>GRAND TOTAL</b>		<b>\$2,383,200</b>	